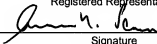


I hereby certify that this correspondence is being electronically transmitted on the date noted below to:

Commissioner for Patents
PO Box 1450
Alexandria, VA 22313-1450
November 19, 2007
Date of Deposit

Amir N. Penn

Name of applicant, assignee or
Registered Representative



Signature

November 19, 2007

Date of Signature

Our Case No.: 9683/180

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Kazuo Sugimoto

Serial No.: 10/810,792

Filing Date: March 26, 2004

For VIDEO ENCODING APPARATUS, VIDEO
ENCODING METHOD, VIDEO ENCODING
PROGRAM, VIDEO DECODING
APPARATUS, VIDEO DECODING METHOD
AND VIDEO DECODING PROGRAM

Examiner: Holder, Anner N.

Group Art Unit No.: 2621

Confirmation No.: 9618

RESPONSE TO NON-FINAL OFFICE ACTION DATED JULY 23, 2007

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Non-Final Office Action of July 23, 2007, please amend the above-identified application as follows:

Listing of the Claims begins on page 2 of this paper.

Remarks begin on page 9 of this paper.